



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

18 Glacier 0545 Browning Public Schools

0400 Browning Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	10,569,250.34	10,569,250.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,500,723.96	1,500,723.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,147,696.82	1,147,696.82	0.00	0.00	0.00	0.00
222X Educational Media Services	597,137.20	597,137.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	669,928.18	669,928.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,099,064.61	1,099,064.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	389,751.15	46,555.23	335,928.42	7,267.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,198,758.86	2,164,783.86	0.00	33,975.00	0.00	0.00
27XX Student Transportation Services	892,365.84	892,365.84	0.00	0.00	0.00	0.00
31XX Food Services	1,350,167.58	1,350,167.58	0.00	0.00	0.00	0.00
32XX Enterprise Services	9,371.31	9,371.31	0.00	0.00	0.00	0.00
33XX Community Services	41,144.28	41,144.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,000.01	14,000.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	129,144.05	129,144.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	599,986.67	0.00	0.00	599,986.67	0.00	0.00
Totals	21,208,490.86	20,231,333.27	335,928.42	641,229.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	21,208,490.86					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

18 Glacier 0545 Browning Public Schools

0401 Browning H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,203,696.91	3,197,146.91	0.00	6,550.00	0.00	0.00
21XX Support Services - Students	651,211.66	651,211.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,729.25	14,729.25	0.00	0.00	0.00	0.00
222X Educational Media Services	223,465.88	223,465.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	265,225.16	265,225.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	391,718.98	391,718.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	218,045.18	0.00	218,045.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	835,012.54	829,387.54	0.00	5,625.00	0.00	0.00
27XX Student Transportation Services	621,659.43	621,659.43	0.00	0.00	0.00	0.00
32XX Enterprise Services	7,780.58	7,780.58	0.00	0.00	0.00	0.00
33XX Community Services	97,671.62	97,671.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,319.02	43,319.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	398,705.76	398,705.76	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,038.00	0.00	0.00	6,038.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	266,175.00	0.00	0.00	0.00	266,175.00	0.00
Totals	7,244,454.97	6,742,021.79	218,045.18	18,213.00	266,175.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,244,454.97					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0400 Browning Elem	Indirect/Direct	335,928.42 / 20,231,333.27	1.66%		
	LE 0401 Browning H S	Indirect/Direct	218,045.18 / 6,742,021.79	3.23%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0400 Browning Elem	0.0204	0.0234	0.0223	0.0216	1.66%
	0401 Browning H S	0.0218	0.0234	0.0223	0.0216	3.23%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0400 Browning Elem	0.0170	0.0234	0.0223	0.0000	
	0401 Browning H S	0.0316	0.0234	0.0223	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0400 Browning Elem	0.0204	0.0234	0.0223	0.0216	
	0401 Browning H S	0.0316	0.0234	0.0223	0.0216	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0400 Browning Elem	1.98%	
	0401 Browning H S	2.49%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0545 Browning Public Schools	Your Preliminary Rate by School System (SS) is:	2.24%	
	This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

18 Glacier 0546 Cut Bank Public Schools

0402 Cut Bank Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,325,447.61	3,325,447.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,345.22	14,345.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	163,810.08	163,810.08	0.00	0.00	0.00	0.00
222X Educational Media Services	127,108.40	127,108.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	594,822.87	583,877.07	0.00	10,945.80	0.00	0.00
24XX Support Services - School Administration	367,665.94	367,665.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	138,499.99	0.00	138,499.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	545,686.36	545,686.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	314,376.16	253,476.16	0.00	60,900.00	0.00	0.00
31XX Food Services	363,471.44	363,471.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,787.14	5,787.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	55,389.43	55,389.43	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	402,466.12	0.00	0.00	402,466.12	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,966.25	0.00	0.00	8,966.25	0.00	0.00
Totals	6,427,843.01	5,806,064.85	138,499.99	483,278.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,427,843.01					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

18 Glacier 0546 Cut Bank Public Schools

0403 Cut Bank H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,358,572.66	1,358,572.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,131.17	14,131.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	83,610.66	83,610.66	0.00	0.00	0.00	0.00
222X Educational Media Services	41,576.09	41,576.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	267,144.09	257,482.29	0.00	9,661.80	0.00	0.00
24XX Support Services - School Administration	179,023.95	179,023.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	137,515.13	0.00	137,515.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	691,473.99	677,373.99	0.00	14,100.00	0.00	0.00
27XX Student Transportation Services	253,392.23	212,792.23	0.00	40,600.00	0.00	0.00
34XX Extracurricular - Activities	82,429.72	82,429.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	206,127.46	192,172.46	0.00	13,955.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	133,723.76	0.00	0.00	133,723.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,358.21	0.00	0.00	3,358.21	0.00	0.00
Totals	3,452,079.12	3,099,165.22	137,515.13	215,398.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,452,079.12					

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Schedule A - Restricted Fixed Indirect Cost Rate

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Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0402 Cut Bank Elem	Indirect/Direct	138,499.99 / 5,806,064.85	2.39%		
	LE 0403 Cut Bank H S	Indirect/Direct	137,515.13 / 3,099,165.22	4.44%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0402 Cut Bank Elem	0.0096	0.0186	0.0189	0.0187	2.39%
	0403 Cut Bank H S	0.0266	0.0186	0.0189	0.0187	4.44%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0402 Cut Bank Elem	0.0000	0.0000	0.0000	0.0000	
	0403 Cut Bank H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0402 Cut Bank Elem	0.0096	0.0186	0.0189	0.0187	
	0403 Cut Bank H S	0.0266	0.0186	0.0189	0.0187	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0402 Cut Bank Elem	1.70%	
	0403 Cut Bank H S	2.42%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0546 Cut Bank Public Schools	Your Preliminary Rate by School System (SS) is:	2.06%	
	This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

18 Glacier 0547 East Glacier Park Elem

0404 East Glacier Park Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	407,229.73	407,229.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,719.56	6,719.56	0.00	0.00	0.00	0.00
222X Educational Media Services	648.46	648.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,443.63	11,443.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	17,918.64	17,918.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	100,020.54	0.00	100,020.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	79,607.76	79,607.76	0.00	0.00	0.00	0.00
31XX Food Services	62,107.37	62,107.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,403.57	3,403.57	0.00	0.00	0.00	0.00
Totals	689,099.26	589,078.72	100,020.54	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	689,099.26					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0404 East Glacier Park Elem	Indirect/Direct	100,020.54 / 589,078.72		16.98%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0404 East Glacier Park Elem	0.1596	0.1405	0.1465	0.1431	16.98%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0404 East Glacier Park Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0404 East Glacier Park Elem	0.1596	0.1405	0.1465	0.1431	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0404 East Glacier Park Elem				14.43%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0547 East Glacier Park Elem	Your Preliminary Rate by School System (SS) is:	14.43%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

18 Glacier 1056 Mountain View Elementary

1222 Mountain View Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	136,931.04	125,534.58	0.00	11,396.46	0.00	0.00
21XX Support Services - Students	2,455.31	2,455.31	0.00	0.00	0.00	0.00
222X Educational Media Services	5,768.44	5,768.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	35,281.74	35,281.74	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,248.76	6,248.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Totals	187,685.29	175,288.83	0.00	12,396.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	187,685.29					

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Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1222 Mountain View Elem	Indirect/Direct	0.00 / 175,288.83		0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	1222 Mountain View Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
1056 Mountain View Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

0.00%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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